

ABSTRACT OF THE DISCLOSURE

A semiconductor memory device includes a semiconductor substrate, an element isolation region formed in the semiconductor substrate and including  
5 a thick element isolating insulation film, for isolating an element region, a first gate electrode provided on the element region in the semiconductor substrate in self-alignment with the element isolation region, a second gate electrode provided on the first  
10 gate electrode with an insulation film interposed therebetween, and a resistance element formed on the element isolation region, the resistance element and the second gate electrode being formed of the same conductive film.